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April 12, 2007

VIA HAND DELIVERY

The Honorable Gregory M. Sleet
United States District Court
for the District of Delaware
844 North King Street
Lock Box 19
Wilmington, DE 19801

Re: Integrated Health Services of Cliff Manor, Inc., et al. v. THCI Company LLC, C.A. No. 04-910 (GMS)

Dear Judge Sleet:

This firm along with the firm of Troutman Sanders LLP are the attorneys for plaintiffs and additional counterclaim defendant Abe Briarwood Corporation (collectively, "Plaintiffs") in the above-referenced civil action. We write in furtherance to (i) the *Stipulation and Order Extending Time For Briefing Schedule on Motion by THCI Company, LLC to Enforce the Stipulation and Order of Settlement and Dismissal* [Docket No. 212], filed by Plaintiffs on April 11, 2007 (the "Stipulation") and (ii) Your Honor's April 11, 2007 "Oral Order Denying Stipulation to Extend Time" with respect to the Stipulation (the "Order"). Pursuant to the Stipulation, Plaintiffs and defendant THCI Company, LLC ("Defendant" and, along with Plaintiffs, the "Parties") have agreed to extend Plaintiffs' time to respond to the *Motion by THCI Company, LLC to Enforce the Stipulation and Order of Settlement and Dismissal* [Docket No. 206], filed March 28, 2007 (the "Enforcement Motion") through and including April 20, 2007.

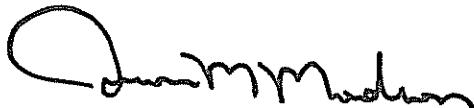
Pursuant to Your Honor's Order, Plaintiffs have today refiled the Stipulation with the Court in the form enclosed herewith and hereby provide this letter in accordance with Your Honor's procedures which provide that, with respect to "Motions and/or Stipulations to Extend Time", "[t]he reason(s) for the requested relief **must** be outlined in the body of the motion or stipulation, otherwise the parties must submit a letter outlining the reasons for the sought after relief." (italics added). The basis for the extension of time agreed to by the Parties is that (i) Plaintiffs' client has been unavailable for a period of time since the Enforcement Motion was filed and, as a result, Plaintiffs' counsel has not yet been able to consult with our client in order to fully formulate a response to the Enforcement Motion and (ii) certain of Plaintiffs' counsel were temporarily unavailable over the intervening Passover Holidays since the Enforcement Motion was filed. Accordingly, Plaintiffs respectfully submit that the brief consensual extension

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requested in the Stipulation is reasonable and appropriate under the circumstances and hereby request that Your Honor enter an order approving the Stipulation at the Court's earliest convenience.

I am available should Your Honor have any questions concerning the proposed Stipulation.

Respectfully yours,



Jason M. Madron

JMM/lma

Enclosure

cc: Collins J. Seitz, Esq. (w/enc., via e-mail and First Class U.S. Mail)
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